

HOUSE No. 2436

By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and others for legislation to provide certain tax credits for construction that meets certain standards for energy efficiency and environmental protections. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

J. James Marzilli, Jr.	Steven A. Tolman
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In the Year Two Thousand and Five.

AN ACT TO ESTABLISH A GREEN BUILDING INCOME AND EXCISE TAX CREDIT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Declaration of policy and statement of purpose.

2 (a) It is the policy of Massachusetts to encourage the construc-
3 tion, rehabilitation and maintenance of buildings in this state in
4 such a manner as to:

5 (1) promote better environmental standards for the construc-
6 tion, rehabilitation and maintenance of buildings in this state;

7 (2) improve energy efficiency and increase generation of
8 energy through renewable and clean energy technologies;

9 (3) increase the demand for environmentally preferable
10 building materials, finishes, and furnishings;

11 (4) improve the environment by decreasing the discharge of
12 pollutants from buildings; and

13 (5) create industry and public awareness of new technologies
14 that can improve the quality of life from building occupants.

15 (b) In order to facilitate the foregoing policies, the legislature
16 hereby creates a business and personal income tax credit to pro-
17 mote the construction, rehabilitation and maintenance of buildings
18 that meet the criteria set forth in this act.

1 SECTION 2. Section 6 of chapter 62 of the General Laws, as
2 amended by sections 120 and 121 of chapter 159 of the acts of
3 2000, is hereby further amended by inserting the following para-
4 graph:—

5 (1) A tenant or owner of property located in the commonwealth
6 who is not a dependent of another taxpayer may take a tax credit
7 against the income tax this chapter imposes in an amount equal to
8 the sum of the credit components specified in section 31L of
9 chapter 63 provided that:

10 (1) for the credit allowance year, a taxpayer shall obtain and
11 file an initial credit component certificate and an eligibility certifi-
12 cate the division of energy resources shall issue pursuant to
13 section 31M of chapter 63;

14 (2) for each of the four years succeeding the credit allowance
15 year, a taxpayer shall obtain and file an eligibility certificate pur-
16 suant to section 31M of chapter 63;

17 (3) the amount of each credit component does not exceed the
18 limit set forth in the initial credit component certificate the corpo-
19 ration obtains pursuant to section 31M of chapter 63;

20 (4) a taxpayer may use a particular cost paid or incurred to
21 determine the amount of only one credit component;

22 (5) where applicable, a taxpayer shall obtain a certificate of
23 occupancy for the building for which the taxpayer intends to take
24 the credit;

25 (6) in the case of a fuel cell or photovoltaic module, the prop-
26 erty for which the taxpayer takes the credit remains in service;

27 (7) where the credit allowance year is the first taxable year in
28 which a taxpayer may claim the credit pursuant to the initial credit
29 component certificate, the green building remains in service
30 during the year;

31 (8) a taxpayer shall not take a credit under this section unless
32 the taxpayer complies with the requirements of section 31M of
33 chapter 63, relating to reports to the division of energy resources;

34 (9) in the construction of a green building, a green base
35 building, and a green tenant space, or the rehabilitation of a
36 building, base building or tenant space to make a green building,
37 green base building or green tenant space a taxpayer shall adhere
38 to the regulations the commissioner promulgates and adopts under
39 section 31N of chapter 63;

40 (10) a tenant or owner shall take a tax credit pursuant to the
41 provisions of paragraphs (b), (c) and (d) of section 31K of
42 chapter 63; and

43 (11) a taxpayer shall not take a credit under this section if the
44 taxpayer is eligible for the credit under paragraph (a) of
45 section 31K of chapter 63.

1 SECTION 3. Chapter 63 of the General Laws is hereby
2 amended by inserting the following sections:—

3 Section 31J. As used in this section and sections 31K, 31L,
4 31M and 31N of this chapter and section 6 paragraph (l) of
5 chapter 62, the following terms shall have the following mean-
6 ings:

7 (a) “Allowable costs” means amounts properly chargeable to a
8 capital account, other than for land, which a tenant or owner pays
9 or incurs for:

10 (1) construction or rehabilitation;

11 (2) commissioning costs;

12 (3) interest paid or incurred during the construction or rehabili-
13 tation period;

14 (4) legal, architectural, engineering and other professional fees
15 allocable to construction or rehabilitation;

16 (5) closing costs for construction, rehabilitation or mortgage
17 loans;

18 (6) recording taxes and filing fees incurred in construction or
19 rehabilitation;

20 (7) site costs, including but not limited to, temporary electric
21 wiring, scaffolding, demolition costs, and fencing and security
22 facilities; and

23 (8) furniture, carpeting, partitions, walls, wall coverings, ceil-
24 ings, drapes, blinds, lighting, plumbing, electrical wiring and ven-
25 tilation; but

26 (9) not including telephone systems, computers, fuel cells and
27 photovoltaic modules.

28 (b) “Base building” means area of a building not intended for
29 occupancy, including but not limited to:

- 30 (1) structural components of the building;
- 31 (2) exterior walls;
- 32 (3) floors;
- 33 (4) windows;
- 34 (5) roofs;
- 35 (6) foundations;
- 36 (7) chimneys and stacks;
- 37 (8) parking areas;
- 38 (9) mechanical rooms, mechanical systems and owner con-
39 trolled and operated service spaces;
- 40 (10) sidewalks;
- 41 (11) main lobby;
- 42 (12) shafts and vertical transportation mechanisms;
- 43 (13) stairways; and
- 44 (14) corridors.

45 (c) “Credit allowance year” means the later of:

- 46 (1) the taxable year during which a tenant or owner place a
47 green building, a green base building or green tenant space in
48 service or receives a final certificate of occupancy; or
- 49 (2) the first taxable year for which a tenant or owner may claim
50 a credit pursuant to the initial credit component certificate that the
51 division of energy resources issues.

52 (d) “Commissioner” means the commissioner of the division of
53 energy resources;

54 (e) “Commissioning” means the testing and fine-tuning of heat,
55 ventilating, air conditioning and other systems to assure proper
56 functioning and adherence to design criteria, the preparation of
57 system operation manuals, and the instruction of maintenance per-
58 sonnel.

59 (f) “Division” means the Massachusetts division of energy
60 resources.

61 (g) “Economic development area” means an area as defined by
62 section 1 of chapter 121C, or an empowerment zone or enterprise
63 community as defined by section 1391 of the Internal Revenue
64 Code.

65 (h) “Eligible building” means a building located in the com-
66 monwealth that:

- 67 (1) contains at least 20,000 square feet of interior space;

68 (2) meets or exceeds or upon completion will meet or exceed
69 all federal, state and local:

70 (i) zoning requirements;

71 (ii) building codes;

72 (iii) environmental laws, regulations and industry guidelines;

73 (iv) land use and erosion control requirements; and

74 (v) storm water management;

75 (3) the Massachusetts state building code or a subsequent code
76 classifies as commercial and has a ventilation system that:

77 (i) can replace 100 percent of air on any floor on a minimum of
78 two floors at a time; and

79 (ii) has fresh air intakes located a minimum of 25 feet away
80 from loading areas, building exhaust fans, cooling towers, and
81 other points of source contamination;

82 (4) is a residential multi-family building with at least 12 units;

83 (5) is a residential multi-family building with at least 2 units
84 that are part of a single or phased construction project with at least
85 10,000 square feet under construction or rehabilitation in any
86 single phase; or

87 (6) is a combination of buildings described in (A), (B) and (C);
88 and

89 (7) is not a building located on freshwater wetlands or tidal
90 wetlands as defined by section 40 and 40A of chapter 131, or on
91 wetlands that require a permit for construction pursuant to
92 section 404 of the federal clean water act (33 U.S.C.A. 1344).

93 (i) "Energy code" means a chapter within the Massachusetts
94 state building code that addresses energy or energy related issues.

95 (j) "EPA" means the United States Environmental Protection
96 Agency.

97 (k) "Fuel cell" means a device that produces electricity directly
98 from hydrogen or hydrocarbon fuel through a non-combustive
99 electrochemical process.

100 (l) "Green base building" means a base building that is part of
101 an eligible building and meets the standards for energy efficiency,
102 zoning, indoor air quality, and building material, finishes and fur-
103 nishing uses the commissioner establishes through regulations
104 under this section.

105 (m) "Green building" means a building in which the base
106 building is a green base building and the tenant space is green
107 tenant space.

108 (n) “Green tenant space” means tenant space in an eligible
109 building that meets the standards for energy efficiency, code
110 requirements, indoor air quality, and building material, finishes
111 and furnishing uses the commissioner establishes through regula-
112 tions under this section.

113 (o) “Incremental cost of building-integrated photovoltaic mod-
114 ules” means:

115 (1) the cost of a building-integrated photovoltaic module and
116 associated inverter, additional wiring or other electrical equipment
117 or mounting or structural materials, less the cost of spandrel glass
118 or other building material the tenant or owner would have used in
119 the event that the building-integrated photovoltaic module was not
120 installed;

121 (2) labor costs properly allocable to on-site preparation,
122 assembly and original installation of a photovoltaic module; and

123 (3) architectural and engineering services, designs and plans
124 directly related to the construction or installation of the photo-
125 voltaic module.

126 (p) “LEED rating system” means the leadership in energy and
127 environmental design green building rating system that the United
128 States Green Building Council is developing,.

129 (q) “Tenant improvements” means necessary and appropriate
130 improvements needed to support or conduct the business of a
131 tenant or occupying owner.

132 (r) “Tenant space” means the portion of a building designed or
133 intended for the occupancy of the tenant or owner.

134 Section 31K.

135 (a) A corporation subject to tax under this chapter may take a
136 credit against the excise this chapter imposes, in an amount equal
137 to the sum of the credit components specified in section 31L for
138 the credit allowance year and each of the four succeeding years,
139 provided that:

140 (1) for the credit allowance year, a taxpayer shall obtain and
141 file an initial credit component certificate and an eligibility certifi-
142 cate the division of energy resources shall issue pursuant to
143 section 31M;

144 (2) for each of the four years succeeding the credit allowance
145 year, a taxpayer shall obtain and file an eligibility certificate pur-
146 suant to section 31M;

147 (3) the amount of each credit component does not exceed the
148 limit set forth in the initial credit component certificate the corpo-
149 ration obtains pursuant to section 31M;

150 (4) a taxpayer may use a particular cost paid or incurred to
151 determine the amount of only one credit component;

152 (5) where applicable, a taxpayer shall obtain a certificate of
153 occupancy for the building for which the taxpayer intends to take
154 the credit;

155 (6) in the case of a fuel cell or photovoltaic module, the prop-
156 erty for which the taxpayer takes the credit remains in service;

157 (7) where the credit allowance year is the first taxable year in
158 which a taxpayer may claim the credit pursuant to the initial credit
159 component certificate, the green building remains in service
160 during the year;

161 (8) a taxpayer shall not take a credit under this section unless
162 the taxpayer complies with the requirements of section 31M,
163 relating to reports to the division of energy resources; and

164 (9) in the construction of a green building, a green base
165 building, and a green tenant space, or the rehabilitation of a
166 building, base building or tenant space to make a green building,
167 green base building or green tenant space a taxpayer shall adhere
168 to the regulations the commissioner promulgates and adopts under
169 section 31N.

170 (b) A successor owner of property, for which the prior owner
171 could have taken a tax credit pursuant to this section, may take a
172 credit against the excise tax, provided that:

173 (1) the subsequent owner may take a credit for the period
174 allowable had the prior owner not sold the property; and

175 (2) for a taxable year, the prior and successor owners shall allo-
176 cate the credit between themselves based on the number of days
177 during the year that each party held property.

178 (c) A successor tenant, assuming tenancy in place of a prior
179 tenant who could have taken a taken a tax credit pursuant to this
180 section, may take a credit against the excise take, provided that:

181 (1) the property upon which the successor tenant bases the
182 credit remains in the building;

183 (2) the successor tenant may take a credit for the period allow-
184 able had the prior tenancy not been terminated; and

185 (3) for a taxable year, the prior and successor tenants shall allo-
186 cate the credit between themselves based on the number of days
187 during the year each party used the property.

188 (d) The commissioner may reveal to the successor owner or
189 tenant information with respect to the credit of the prior owner or
190 tenant that leads to the denial, in whole or part, of the credit the
191 successor owner or tenant claims under paragraphs (b) or (c) of
192 this section.

193 Section 31L.

194 (a) A tenant or owner of a green building may take a credit
195 equal to the applicable percentage of the allowable costs the
196 tenant or owner pays or incurs in constructing a green building or
197 rehabilitating a building to make it a green building, provided
198 that:

199 (1) the applicable percentage a tenant or owner shall use to cal-
200 culate the credit is 1.4 percent, except where the building is
201 located in an economic development area, in which case the
202 applicable percentage a tenant or owner shall use is 1.6 percent;

203 (2) a tenant or owner shall not claim a credit on costs in excess
204 of 150 dollars per square foot for the portion of the building that
205 comprises the base building;

206 (3) a tenant or owner shall not claim a credit on cost in excess
207 of 75 dollars per square foot for the portion of the building that
208 comprises tenant space.

209 (b) A tenant or owner of green tenant space may take a credit
210 equal to the applicable percentage of the allowable costs a tenant
211 or owner pays or incurs in constructing green tenant space or
212 rehabilitating tenant space to make it green tenant space, provided
213 that:

214 (1) a tenant or owner shall not claim a credit for green tenant
215 space smaller than 10,000 feet unless the base building in which
216 the tenant space is located is a green base building;

217 (2) the applicable percentage a tenant or owner shall use to cal-
218 culate the credit is 1 percent, except where the building is located
219 in an economic development area, in which case the applicable
220 percentage a taxpayer shall use is 1.2 percent;

221 (3) a tenant or owner shall not claim a credit on cost in excess
222 of 75 dollars per square foot; and

223 (4) where a tenant and an owner both incur costs for the cre-
224 ation of a green tenant space, and such costs exceed 75 dollars per
225 square foot, the owner shall have priority in claiming the owner's
226 costs as the basis for the green tenant space credit component.

227 (c) A tenant or owner may take a credit equal to the applicable
228 percentage of the allowable costs a tenant or owner pays or incurs
229 in installing a fuel cell to serve a green building, green base
230 building or green tenant space, provided that:

231 (1) the fuel cell is a qualifying alternate energy source;

232 (2) the applicable percentage a tenant or owner shall use to cal-
233 culate the credit is 6 percent of the sum of the capitalized costs a
234 taxpayer pays or incurs for a fuel cell, including the cost of the
235 foundation or platform and the labor cost associated with installa-
236 tion;

237 (3) the tenant or owner shall not claim a credit for capitalized
238 costs in excess of 1,000 dollars per kilowatt of installed dc rated
239 capacity; and

240 (4) the tenant or owner shall not include as part of the cost paid
241 or incurred, a federal, state or local grant the tenant or owner
242 receives for purchase and installation of a fuel cell, unless the
243 tenant or owner includes the amount of the grant as part of the
244 tenant or owner's federal gross income.

245 (d) A tenant or owner may take a credit equal to the applicable
246 percentage of the allowable costs a tenant or owner pays or incurs
247 in installing a photovoltaic module to serve a green building,
248 green base building or green tenant space, provided that:

249 (1) the photovoltaic module constitutes a qualifying alternate
250 energy source;

251 (2) the applicable percentage a taxpayer shall use to calculate
252 the credit is 20 percent of the incremental cost a taxpayer pays or
253 incurs for building integrated photovoltaic modules;

254 (3) the applicable percentage a tenant or owner shall use to cal-
255 culate the credit is 5 percent of the costs of non-building-inte-
256 grated photovoltaic modules;

257 (4) the tenant or owner shall not claim a credit for costs in
258 excess of the product of (1) three dollars and (2) the number of
259 watts included in the dc rated capacity of the photovoltaic module;

260 (5) the tenant or owner shall not include as part of the cost paid
261 or incurred, a federal, state or local grant the tenant or owner

262 receives for purchase and installation of a photovoltaic module,
263 unless the tenant or owner includes the amount of the grant as part
264 of the tenant or owner's federal gross income.

265 Section 31M.

266 (a) Upon a tenant or owner's application and showing that the
267 tenant or owner is likely to place in service, in a reasonable time,
268 property that qualifies for the tax credit under this section, the
269 division shall issue an initial credit component certificate identi-
270 fying:

271 (1) the first taxable year for which the tenant or owner may
272 claim a credit;

273 (2) the expiration date of the certificate, which the division may
274 extend to avoid hardship;

275 (3) the property to which the certificate applies; and

276 (4) the maximum amount of the credit component allowable for
277 each of the five taxable years for which the certificate allows the
278 credit.

279 (b) In a taxable year for which a tenant or owner claims a tax
280 credit under this section, the tenant or owner shall obtain an eligi-
281 bility certificate from an architect or professional engineer
282 licensed to practice in the commonwealth. The architect or engi-
283 neer shall certify, under the seal of the architect or engineer, that,
284 based upon the standards and guidelines in effect at the time in
285 which the property was placed in service, the building, base
286 building or tenant space for which the tenant or owner claims the
287 credit is a green building, green base building or green tenant
288 space, and that the fuel cell or photovoltaic module constitutes a
289 qualifying energy source and remains in service. The architect or
290 engineer shall set forth specific findings upon which the architect
291 or engineer based certification and provide sufficient information
292 to identify a building or space.

293 (c) Immediately following occupancy, and in a taxable year for
294 which a tenant or owner claims a tax credit under this section, the
295 tenant or owner shall hire to perform indoor air quality testing and
296 record baseline readings, an engineer or industrial hygienist
297 licensed or certified to practice in the commonwealth or other pro-
298 fessional the commissioner may approve. The engineer, industrial
299 hygienist or other professional shall monitor supply and return air
300 and ambient air for carbon monoxide, carbon dioxide, total

301 volatile organic compounds, radon and particulate matter; pro-
302 vided that once radon measurements meet the standards the com-
303 missioner establishes, annual testing is not required.

304 (d) For each taxable year for which a tenant or owner claims a
305 tax credit under this section, the tenant or owner shall maintain
306 records for:

307 (1) annual energy consumption for building, base building or
308 tenant space;

309 (2) annual results of air monitoring for building, base building
310 or tenant space;

311 (3) annual confirmation that the building, base building or
312 tenant space continues to meet requirements regarding smoking
313 area;

314 (4) written notifications from tenants regarding, and requests to
315 remedy indoor air problems;

316 (5) monthly results of performance validation for photovoltaic
317 modules and fuel cells; and

318 (6) certification as to off-gassing and other contamination, as
319 prescribed in subsection paragraph 10 of this subsection.

320 (e) A tenant or owner claiming a tax credit under this section
321 shall file the initial credit component certificate and the eligibility
322 certificate with the department of revenue and shall file a dupli-
323 cate with the division. In addition, when claiming a credit under
324 this section, the tenant or owner shall provide the information col-
325 lected pursuant to paragraph 3 of this subsection to the division.
326 The commissioner shall specify the time and form in which the
327 tenant or owner must provide the collected information.

328 (f) If the division has reason to believe that an architect or engi-
329 neer engaged in professional misconduct when making a certifica-
330 tion under this section, the division shall inform the board of
331 registration of architects or the board of registration of engineers
332 and land surveyors.

333 (g) An owner of a green tenant space claiming the tax credit
334 under this section shall:

335 (1) prior to initial occupancy and upon a tenant's request, pro-
336 vide a tenant with:

337 (i) written notification of the opportunity to apply for a tax
338 credit pursuant to this section; and

339 (ii) written guidelines regarding opportunities to improve the
340 energy efficiency and air quality of tenant space and reduce and
341 recycle waste stream; and

342 (2) in an owner occupied building, make all tenant space green
343 tenant space.

344 (h) A tenant or owner claiming the tax credit under this section
345 shall provide separate waste disposal chutes or a carousel com-
346 pactor system for recyclable materials or otherwise facilitate recy-
347 cling by providing a readily accessible collection area with
348 sufficient space to store recyclable materials between collection
349 dates.

350 (i) If a tenant or owner claiming the tax credit under this
351 section permits smoking, the tenant or owner shall provide sepa-
352 rate air ventilation and circulation systems for smoking and non-
353 smoking areas.

354 (j) Prior to occupancy or re-occupancy, a tenant or owner
355 claiming the tax credit under this section shall purge the air for a
356 period of one week on every floor. A tenant or owner may purge
357 for less time if the tenant or owner obtains certification from an
358 engineer, industrial hygienist or other professional verifying that
359 off-gassing and other contamination can be reduced to acceptable
360 levels in less than one week.

361 Section 31N.

362 (a) The commissioner may promulgate and adopt regulations
363 that:

364 (1) encourage the development of green buildings, green base
365 buildings and green tenant space;

366 (2) establish high, commercially reasonable standards for
367 obtaining the tax credits under this section;

368 (3) establish a reasonable time or period of time for submission
369 of an application;

370 (4) establish a method for allocating initial credit component
371 certificates among eligible applicants; and

372 (5) apply only to a green building, green base building, or green
373 tenant space as defined in this section.

374 (b) Within 6 months of the effective date of this section, the
375 commissioner shall promulgate and adopt regulations that estab-
376 lish:

377 (1) standards for energy, including:

378 (i) standards for energy use for eligible buildings provided that;
379 (A) energy use for a newly constructed green building, green
380 base building or green tenant space cannot exceed 65 percent of
381 the use permitted under the energy code; and
382 (B) energy use for a building, base building or tenant space
383 rehabilitated to make a green building, green base building or
384 tenant space cannot exceed 75 percent of the use permitted under
385 the energy code;
386 (ii) standards for appliances and heating, cooling and water
387 heating equipment for which, as of the effective date of this
388 section, the United States department of energy, the environmental
389 protection agency or some other federal agency provides specifi-
390 cations; and
391 (iii) standards for the commissioning of the mechanical plant of
392 a building. The commissioner shall use documents such as the
393 American Society of Heating, Refrigerating and Air Conditioning
394 Engineers G-1 and the United States General Services Administra-
395 tion “Model Commissioning Plan and Guide Specifications” as a
396 guide for the regulation;
397 (2) standards for indoor air quality in base buildings, including:
398 (i) ventilation and exchange of indoor and outdoor air;
399 (ii) indoor air quality management plans for the construction or
400 rehabilitation process, including provisions to protect ventilation
401 system components and pathways from contamination;
402 (iii) clean procedures for a project that fails to follow a proper
403 air quality management plan; and
404 (iv) levels of carbon monoxide, carbon dioxide and total
405 volatile organic compounds, radon and particulate matter for
406 indoor air;
407 (3) the minimum percentage of recycled content and renewable
408 source material and maximum levels of toxicity and volatile
409 organic compounds in building materials, finishes and furnishings,
410 including but not limited to concrete and concrete masonry units,
411 wood and wood products, millwork substrates, insulation,
412 ceramic, glass and cementitious tiles, ceiling tiles and panels,
413 flooring and carpet, paints, coatings, sealants, adhesives, and fur-
414 niture. The commissioner shall use the LEED rating system as a
415 guide for the regulations;
416 4) standards for a building located in an area where water use is
417 not metered that require:

- 418 (i) a gray water system that recovers non-sewage waste water
419 or uses roof or ground storm water collection systems, or recovers
420 ground water from a sump pump;
- 421 (ii) a delimiter for cooling tower systems, to reduce drift and
422 evaporation; and
- 423 (iii) exterior plants to be tolerant of climate, soils and natural
424 water availability and restricts the use of municipal potable water
425 for watering exterior plants;
- 426 (5) standards for a building located in an area that does not
427 have sewers or that has designated storm sewers that require:
- 428 (i) an oil grit separator or water quality pond for pretreatment
429 of runoff from any surface parking area; or
- 430 (ii) at least 50 percent of non-landscape areas, including road-
431 ways, surface parking area, plazas and pathways, must utilize per-
432 vious paving materials; and
- 433 (6) a methodology by which a tenant or owner shall demon-
434 strate compliance with the standards for energy efficiency, mate-
435 rial use, water use, and storm water runoff included in this section
436 and developed by the commissioner.
- 437 (c) The commissioner shall review and update regulations pro-
438 mulgated under this section every two years from the date on
439 which the commissioner adopts the regulations.
- 440 (d) The commissioner shall design and conduct state-wide, edu-
441 cational seminars and programs to assist developers, tenants, and
442 others who may participate in the green building tax credit pro-
443 gram. The commissioner shall also design written guidelines that
444 owners of green tenant space can provide their tenants that explain
445 opportunities to improve energy efficiency and air quality of
446 tenant space and reduce and recycle waste stream.
- 447 (e) On or before April 1, 2008 the commissioner shall submit a
448 written report to the governor, the president of the senate, the
449 speaker of the house, the chairman of the senate finance com-
450 mittee and the chairman of the house ways and means committee,
451 identifying:
- 452 (1) the number of certifications filed with the division;
- 453 (2) the number of taxpayers claiming the credit under this
454 section;
- 455 (3) the amount of the credits taxpayers have claimed; and

456 (4) other information the commissioner believes meaningful
457 and appropriate in evaluating the tax credit under this section.

458 (f) Funding:

459 (1) Sufficient funds shall be appropriated to the division to fill
460 3 full-time staff positions at the division for the administration of
461 this section.

462 (2) Additional funding of 150,000 dollars shall be appropriated
463 to the division for state-wide, educational seminars and programs
464 to assist developers, tenants, and others who may participate in
465 the green building tax credit program.